

Subsec. (a)(4). Pub. L. 109-432, § 401(e)(1), inserted “or smokeless tobacco products” after “cigarettes” wherever appearing.

Subsec. (b). Pub. L. 109-432, § 401(e)(1), which directed insertion of “or smokeless tobacco products” after “cigarettes” wherever appearing, was executed by making the insertion after “Cigarettes” in introductory provisions, to reflect the probable intent of Congress.

Subsec. (b)(1). Pub. L. 109-432, § 401(e)(2)(B)(i), inserted “or smokeless tobacco products” after “cigarettes” in heading.

Pub. L. 109-432, § 401(e)(1), which directed insertion of “or smokeless tobacco products” after “cigarettes” wherever appearing, was executed by making the insertion after “Cigarettes” in subsec. (b)(1), to reflect the probable intent of Congress.

Pub. L. 109-432, § 401(b), inserted at end “The preceding sentence shall not apply to any cigarettes or smokeless tobacco products sold in connection with a delivery sale.”

Subsec. (b)(2), (3). Pub. L. 109-432, § 401(e)(2)(B)(ii), inserted “or smokeless tobacco products” after “Cigarettes” in heading.

Pub. L. 109-432, § 401(e)(1), which directed insertion of “or smokeless tobacco products” after “cigarettes” wherever appearing, was executed by making the insertion after “Cigarettes” and “cigarettes” wherever appearing, to reflect the probable intent of Congress.

Subsec. (c). Pub. L. 109-432, § 401(e)(2)(C)(i), inserted “or smokeless tobacco product” after “cigarette” in heading.

Pub. L. 109-432, § 401(e)(1), inserted “or smokeless tobacco products” after “cigarettes” in introductory and concluding provisions.

Subsec. (c)(1). Pub. L. 109-432, § 401(e)(2)(C)(ii), inserted “or section 4403 of title 15, as the case may be” after “section 1335a of title 15”.

Pub. L. 109-432, § 401(e)(1), inserted “or smokeless tobacco products” after “cigarettes” in two places.

Subsec. (c)(2)(A). Pub. L. 109-432, § 401(e)(2)(C)(iii), inserted “or section 4402 of title 15, as the case may be,” after “section 1333 of title 15” in introductory provisions.

Pub. L. 109-432, § 401(e)(1), inserted “or smokeless tobacco products” after “cigarettes” in cls. (i) and (ii).

Subsec. (c)(2)(B). Pub. L. 109-432, § 401(e)(2)(C)(iv), inserted “or section 4402(d) of title 15, as the case may be” after “section 1333(c) of title 15”.

Pub. L. 109-432, § 401(e)(1), inserted “or smokeless tobacco products” after “cigarettes”.

Subsec. (c)(3)(A). Pub. L. 109-432, § 401(e)(1), inserted “or smokeless tobacco products” after “cigarettes” wherever appearing.

Subsec. (d). Pub. L. 109-432, § 401(c), added subsec. (d).

EFFECTIVE DATE OF 2006 AMENDMENT

Amendment by Pub. L. 109-432 applicable with respect to goods entered, or withdrawn from warehouse for consumption, on or after the 15th day after Dec. 20, 2006, see section 401(g) of Pub. L. 109-432, set out as a note under section 1681 of this title.

§ 1681b. Enforcement

(a) Civil penalty

Any person who violates a provision of section 1681a of this title shall, in addition to the tax and any other penalty provided by law, be liable for a civil penalty for each violation equal to the greater of \$1,000 or 5 times the amount of the tax imposed by chapter 52 of the Internal Revenue Code of 1986 on all cigarettes or smokeless tobacco products that are the subject of such violation.

(b) Forfeitures

Any tobacco product, cigarette papers, or tube, or any smokeless tobacco product, that

was imported into the United States or is sought to be imported into the United States in violation of, or without meeting the requirements of, section 1681a of this title shall be forfeited to the United States, or to any State in which such tobacco product, cigarette papers, or tube is found. Notwithstanding any other provision of law, any product forfeited to the United States, or to any State, pursuant to this subtitle shall be destroyed.

(June 17, 1930, ch. 497, title VIII, § 803, as added Pub. L. 106-476, title IV, § 4004(a), Nov. 9, 2000, 114 Stat. 2180; amended Pub. L. 109-432, div. C, title IV, § 401(d), (e)(1), (3), Dec. 20, 2006, 120 Stat. 3048, 3049.)

REFERENCES IN TEXT

Chapter 52 of the Internal Revenue Code of 1986, referred to in subsec. (a), is classified to section 5701 et seq. of Title 26, Internal Revenue Code.

AMENDMENTS

2006—Subsec. (a). Pub. L. 109-432, § 401(e)(1), inserted “or smokeless tobacco products” after “cigarettes”.

Subsec. (b). Pub. L. 109-432, § 401(d), (e)(3), in first sentence, inserted “, or any smokeless tobacco product,” before “that was imported” and “, or to any State in which such tobacco product, cigarette papers, or tube is found” before period at end and, in second sentence, inserted “, or to any State,” after “United States”.

EFFECTIVE DATE OF 2006 AMENDMENT

Amendment by Pub. L. 109-432 applicable with respect to goods entered, or withdrawn from warehouse for consumption, on or after the 15th day after Dec. 20, 2006, see section 401(g) of Pub. L. 109-432, set out as a note under section 1681 of this title.

CHAPTER 5—SMUGGLING

Sec.	
1701.	Customs-enforcement area.
1702.	Repealed.
1703.	Seizure and forfeiture of vessels.
1704.	Refusal or revocation of registry, enrollment, license or number on evidence that vessel engaging in smuggling; appeal; immunity from liability.
1705.	Destruction of forfeited vessel or vehicle.
1706.	Importation in vessels under thirty tons and aircraft; licenses; labels as prima facie evidence of foreign origin of merchandise.
1706a.	Civil penalties for trading without required certificate of documentation.
1707, 1708.	Repealed.
1709.	Definitions.
1710.	Separability.
1711.	Citation of chapter.

§ 1701. Customs-enforcement area

(a) Establishment; extent and duration; enforcement of laws applicable to waters adjacent to customs waters

Whenever the President finds and declares that at any place or within any area on the high seas adjacent to but outside customs waters any vessel or vessels hover or are being kept off the coast of the United States and that, by virtue of the presence of any such vessel or vessels at such place or within such area, the unlawful introduction or removal into or from the United States of any merchandise or person is being or may be occasioned, promoted, or threatened, the place or area so found and declared shall con-